

Our ref: TSU-47

Client's ref: FP2768PCT/US

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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In re Application of: T. Kiyokawa, *et al.* :

Appln. No. : 10/597,007 : Art Unit: 1745

Filed : July 6, 2006 : Dated: August 21, 2007

Title: Phosphorus-containing Coated :
Magnesium oxide powder, :
Method for producing the same, :
and resin composition containing :
such powder :

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SECOND INFORMATION DISCLOSURE STATEMENT

Commissioner of Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

CERTIFICATE

I hereby certify that this correspondence is being EFS-Web or facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on August 21, 2007.

LUCAS & MERCANTI, LLP

BY: 

Timothy D. Meade, Reg. No. 55,449

Please find enclosed a copy of the International Preliminary Report on Patentability (IPRP) mailed in connection with the related International application. The references cited in the IPRP were disclosed to the USPTO in the Information Disclosure Statement (IDS) filed July 6, 2006.

Applicants note that the International Examiner considered the claimed invention to be patentable over the references cited in the IPRP and disclosed in the July 6, 2006 IDS.

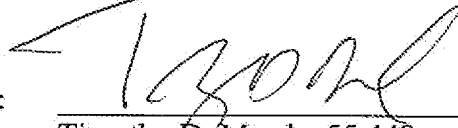
The IPRP was mailed on June 14, 2007. This IDS is therefore being submitted in

accordance with 37 CFR 1.97(c). No fee is due. If, it is determined that a fee is due to consider this IDS, authorization is given to debit Deposit Account 02-2275.

Respectfully submitted,

LUCAS & MERCANTI, LLP

By:

A handwritten signature in black ink, appearing to read 'Timothy D. Meade', is written over a horizontal line.

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Encl. International Preliminary Report on Patentability